

**LUZERNE
INTERMEDIATE
UNIT #18**

**SECTION: FINANCES
TITLE: PETTY CASH
ADOPTED: NOVEMBER 20, 2002
REVISED: FEBRUARY 24, 2016**

617. PETTY CASH	
1. Purpose	Petty cash funds may be used for designated purposes but shall be subject to adequate controls and safeguards.
2. Authority	The Board authorizes the establishment of petty cash funds under the control of designated employees.
3. Delegation of Responsibility Pol. 811	Each responsible employee shall ensure that petty cash funds are spent only for designated purposes. The person responsible for each petty cash fund shall prepare a total of the disbursement slips periodically.
4. Guidelines	Each request for funds shall be made in writing and signed by the requestor, with any confirming receipts attached. Receipts are required for all expenditures. The petty cash box shall be secured by the responsible employee.
Board Policy 811	